

**Remarks/Arguments:**

Claim 28 has been rejected under 35 U.S.C. § 112, first paragraph. Claim 28 has been amended to recite silicon nitride. Withdrawal of the rejection is respectfully requested.

Claims 1, 2, 10, 11 and 25-27 have been rejected under 35 U.S.C. §102(a) as being anticipated by JP 2003-271044. Claims 1, 2, 6, 19, 21 and 25-27 have been rejected under 35 U.S.C. § 102(b) as being anticipated by JP 2003-074786. Claim 7 has been rejected under 35 U.S.C. § 103(a) as being unpatentable over JP 2003-074786 in view of Urata. Claim 20 has been rejected under 35 U.S.C. § 103(a) as being unpatentable over JP 2003-074786 in view of Himeshima. Claims 3-5 have been rejected under 35 U.S.C. § 103(a) as being unpatentable over JP 2003-271044 in view of Ackerman. Claims 12-16 and 18 have been rejected under 35 U.S.C. § 103(a) as being unpatentable over JP 2003-271044 in view of Sasaki. Finally, claims 23 and 24 have been rejected under 35 U.S.C. § 103(a) as being unpatentable over JP 2003-271044 in view of Kim.

Claims 8, 9, 17 and 29 were indicated as being allowable if rewritten into independent form.

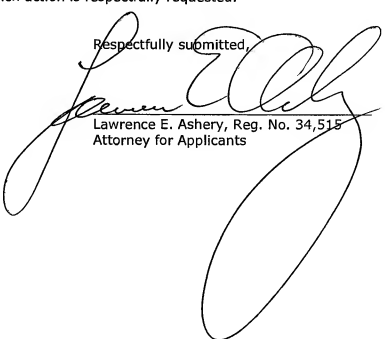
Accordingly, claims 8 and 17 have been rewritten into independent form. Claims 9 and 29 remain pending as they are dependent on amended claim 8. New claim 30 is similar to claim 25 except that it includes features similar to those which were included in allowable claim 17. Claims 26 and 27 have received a minor amendment. Claim 28 has been amended as previously indicated.

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In view of the amendments set forth above, the above-identified application is in condition for allowance which action is respectfully requested.

Respectfully submitted,



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